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Def. Doc. No. 513

Notes concerning the Issuance of Special Certificates for Exempting Double Taxation in the Open Ports of EASTERN THREE PROVINCES, November, 1907.

(Translation)

Written instructions of the Taxation Bureau at PEKING addressed to the Inspector General\* concerning the Provisional Regulations on the Special Certificate for Exempting Double Taxation at the Open Ports of EASTERN THREE PROVINCES, dated October 24, the 35rd Year of Kwangsu.

(\* TN The Highest Foreign Official supervising Chinese Maritime Customs)

With regard to the Certificate for Exempting Double Taxation on Foreign or Domestic Goods to be conveyed into the Open Ports recently opened in the EASTERN THREE PROVINCES, the Inspector General has applied to this Bureau for approval of the Provisional Regulations drafted by him. Having approved his application, this Bureau forwarded the matter to the Foreign Office to transmit it to the Ministers of foreign countries resident at PEKING to observe the Regulations. On receiving a reply from the Foreign Office, recently, to the effect that the matter was transmitted to all the Ministers of foreign countries resident at PEKING, this Bureau issues the following instructions.

Remarks:- In case of conveying foreign or domestic goods into the inland for which regular import duties or interport duties were paid at the Maritime Customs in TIENTSIN, NEWCHANG, ANTUNG, DAIREN, etc. they are required to pay either duty or likin every time they pass the custom-house and its branch offices, or to be supplied with the Coastal Trade Pass, in accordance with the Regulations and at the option of the merchant concerned, provided that all goods to be transported into the Open Ports recently opened in the EASTERN THREE PROVINCES, regardless of the means of transportation, shall be supplied with the certificate in order to be exempted from the double taxation. An official seal shall be, in accordance with the Regulations, affixed to the respective special certificates which are to be returned within two months after their issuance.

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One who applies for a special certificate shall state in his application a promise to the effect that if the certificate is not returned to the custom-house concerned within the term specified and with sufficient confirmation that the goods concerned arrived at their destination the applicant will pay three times the amount of the interport duties. He shall also state in his application each time the place of destination, and shall, affix his signature and seal thereto. Whenever a long term guarantee in writing is presented in advance to the custom-house, it will not be necessary to fill in this promise each time.

In the foregoing cases, foreign merchants shall have a certifying seal from the consul representing his own Government on the written guarantee, and the Chinese the seal of the Commissioner concerned. One who fails to present a long-term guarantee in writing, shall present an application affixed with signature and seal every time as evidence. The form of the written guarantee, application, etc. shall be prescribed by the Maritime Customs.

The goods to be conveyed to the Open Ports recently opened under the foregoing certificate should coincide with the certificate. Whenever the goods fail to coincide with the certificate they are considered not to be the goods certified and the customs which originally issued the certificate shall levy the fine of thrice the\*interport duties on the total sum of the goods; and as for the contraband goods themselves, they shall be confiscated by the customs at the port of destination

\*(TN. the duty levied on the total sum of goods).

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Attached Document

(I) Written Instructions of the Governor-General  
of FENGTIEN, addressed to the Director of  
Bureau of Negotiations.

With regard to the Provisional Regulations, reported by the Director of the Bureau of Finance, on Certificates for the Conveyance of Foreign or Domestic Goods into the Open Ports recently opened in the EASTERN THREE PROVINCES; the Foreign Office at PEKING made an official communication dated October 14th, last year, to the British Minister at PEKING, on which the Minister applied to his home government for instructions.

Having received responding instructions from the British Foreign Office to the effect that CHINWANGTAO should be unquestionably be treated as a trading port coming under Article One of the Regulations in view of the fact that is thriving day by day, and also that the term of returning the certificate should be prolonged to four months instead of two as originally drafted in the Regulations, because a possibility of unfairness is foreseen if the time is limited to two months, the British Minister at PEKING sent a communication to the Foreign Office to promote the matter. As the Foreign Office transmitted it to the Minister of Taxation asking to consider the communication and to reply to the British authorities, the Minister of Taxation replied to the effect that CHINWANGTAO should be treated in the same manner as the Maritime Customs at TIENSIN in regard to the issuance of Certificates for the Conveyance of Goods as it is a branch of the Maritime Customs of TIENSIN, one of Open Ports comprised in Article One of the Provisional Regulations, and also that the prolongation of the term of returning the Certificate would be approved. The Minister of Taxation transmitted this reply to all concerned and issued corresponding instructions to the Acting Commissioner-General.

Having received the above information I, hereby, order all authorities concerned to dispose of the matter in accordance with these Regulations.

On this 13th day of April, the 34th year of Kwangsu.

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Additional Note: -

As the Certificate for Exempting Double Taxation is applicable only in the Open Ports in the EASTERN THREE PROVINCES, it is null and void in the inland districts outside the Open Ports.

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II. Written Answer of the Ministry of Taxation at  
PEKING addressed to the Acting Commissioner  
General.

Your Excellency,

I have the honor to acknowledge your letter dated the 7th inst. concerning the prolongation of the term for re-turning certificates on conveyance of goods in the EASTERN THREE PROVINCES. Having considered the notification of the British Minister concerning this matter, transmitted by the Foreign Office, we have decided that the Certificates on Conveyance shall be returned within one month to the Maritime-Customs where it was originally issued for confirmation in cases where goods for which Certificates on Conveyance into the Open Ports in the EASTERN THREE PROVINCES was received by the merchant at the Maritime-Customs in NEWCHANG etc. Accepting, however, the request of the British Minister to prolong the term into two months as the former term is too short, we adopted the prolonged term in a special clause attached to the Provisional Regulations.

Recently, the British Charge d'Affaires again requested us to prolong the term into four months. As no considerable difficulty is foreseen, according to the result of your research already made, we understand that the request will be accepted. So, Your Excellency will please notify the Commissioners of all Customs to observe the Provisional Regulations as it is for the time being, and instruct them to investigate and make timely report on whether any bad effect or inconvenience might be experienced as the result of the prolongation of the term during this time of probation, for the sake of prudence.

Respectfully yours,

the 34th year of Kwangsu

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C E R T I F I C A T E

Statement of Source and Authenticity

I, HAYASHI, Kaoru, Chief of the Archives Section,  
Japanese Foreign Office, hereby certify that the document  
hereto attached in Japanese consisting of 8 pages and  
entitled "NOTES CONCERNING THE ISSUANCE OF CERTIFICATE  
FOR EXEMPTING DOUBLE TAXATION IN THE OPEN PORTS OF EASTERN  
THREE PROVINCES NOVEMBER, 1907." is an exact and true copy  
of a book entitled "COLLECTION OF TREATIES CONCERNING MAN-  
CHURIA RAILWAY" in the custody of Japanese Foreign Office.

Certified at Tokyo,

on this 30th day of January, 1947

/s/ K. Hayashi  
Signature of Official

Witness: /s/ Nagaharu Odo

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東三省商埠地ニ於ケル重税免除ノ專照ニ關スル請公文

一九〇七年十一月

光緒三十三年十月二十四日

北京稅務處ヨリ總稅務司宛東三省商埠地ニ於ケル重税  
免除ノ專照章程ニ關スル指令書

東三省ノ新設各商埠地へ搬入スル外國品及内國品ノ  
二重課税排除ノ專照ニ關シテハ茲ニ總稅務司ヨリ其  
ノ假章程ノ認可方本處ニ申請アリタルニ依リ本處へ  
之ヲ認可シタルニ北京駐劄各國公使宛之ヲ遵守方傳  
達相成様外交部ニ依頼致置キタル處今般外交部ヨリ  
右北京駐劄各國公使宛傳達致シタル旨同答有之候條  
左記及指令候也

記

天津、牛莊、安東、大連等ノ海關ニ於テ輸入正税ヲ完  
納シタル外國品及沿岸貿易税ヲ完納シタル内國品ヲ  
内地ニ搬入スル場合ニ於テハ凡テ規則ニ依リ且當該  
商人ノ選擇ニ從ヒ子口單ヲ發行シ又ハ税關分局等ヲ  
通過スル際其ノ都度税金若ハ釐金ヲ納付セシムルモ  
ノトス但シ之ヲ東三省ノ新設各商埠地ニ搬入スル場  
合ニ於テハ其ノ輸送方法ノ如何ニ拘ラス凡テ專照單  
ヲ下付シテ二重課税ヲ免レシムルコトヲ得右專照單  
ニハ規則ニ從ヒ夫レ夫レ官印ヲ附録スヘク且其ノ下  
付後二箇月以内ニ之ヲ返還セシム

專照單ノ下付ヲ受ケントスル者ハ當該貨物搬入地點  
到着ノ時限ヲ附<sup>テ</sup>石專照單ヲ期限内ニ該税關ニ返還  
セサルトキハ半税ノ三倍額ヲ納付スルコトヲ承諾ス  
ル旨ヲ該搬入地點ヲ兵ノ都度申告書ニ記入シ署名  
捺印スヘシ

又豫メ長期間ノ保證書ヲ税關ニ提出スルトキハ其ノ  
都度石承諾ノ記入ヲ爲スコトヲ要セス

石ノ場合ニ於テハ外國商人ハ右保證書ニ各自國領事  
ノ蓋印ヲ受クヘキ支那商人ハ稅務司ノ蓋印ヲ受クヘ  
シ長期ノ保證書ナキモノハ署名捺印アル申告書ヲ以  
テ毎回兵ノ蓋印ト爲スヘシ保證書、申告書等ノ様式  
ハ海關之ヲ定ム

專照ヲ受ケ新設各商埠地ニ輸送スル貨物ハ必ス專照  
單ト合致スヘキモノナルヲ以テ兩者合致セサルトキ  
ハ專照ヲ受ケタル貨物ニ非スト看做シ最初專照ヲ受  
ケタル海關ハ貨物總額ニ對スル半税ノ三倍ニ相當ス  
ル罰金ヲ課シ且石合致セサル貨物ハ到着商埠地ノ稅  
關之ヲ沒收スヘシ

光緒三十三年十二月二十四日

附屬公文

(二) 奉天督撫總督ヨリ交涉司宛指令文

度支司ノ上申ニ係ル專照假章程ニ關シ客年十月十四

日附公文ヲ以テ外吏部ノ送付シタル外國品及内國品  
ノ東三省新設各商埠地搬入ニ關スル專照假章程ニ付  
英國政府ニ請訓シタル處石政府ヨリ秦皇島ハ益々隆  
盛ニ赴キツツアルヲ以テ當然該章程第一條所定ノ通  
商港トシテ取扱フヲ至當トスヘク又該章程ニ專照單  
ノ返納期限ヲ二箇月ト定メタルハ往々公平ヲ快ク揚  
合アルヲ以テ之ヲ四箇月ニ延長スヘキモノナル旨英  
國外務省ヨリ同訓アリタル處ヲ以テ石取計方外吏部  
宛英國公使ヨリ照會有之候外吏部ハ稅務大臣ニ對シ  
右英國公使照會ノ違謬誤ノ上何分ノ回答アリタキ旨  
照會シタルヲ以テ稅務大臣ニ於テハ秦皇島ハ該假章  
程第一條所定ノ開港場ノ一ナル天津海關ノ分關ナル  
ニ付貨物輸送專照單ノ發行ニ關シテハ當然之ヲ天津  
海關ト同様ノ取扱ヲ爲スコトト致度亦專照ノ返納期  
限延長ノ件ハ之ヲ承認スルコトトシテ其ノ旨等ニ同  
答致區尙石ノ處各關係ノ向ニ夫レ夫レ通達スルト共  
ニ總稅務司代理ヘ指令シタルニ付石該承有之度旨本  
督撫ニ通報有之候候テ石據稱取扱相成度此段令遵候也

光緒三十四年四月十三日

接スルニ本件重儀免除ノ專照ハ東三省ニ於ケル商埠  
地ニ限り適用スヘキモノナルヲ以テ商埠地以外ノ内  
地ニ在リテハ凡テ發力ナキモノトスル等ニ此ニ附記ス

## (二) 北京税務司より總稅務司代理宛回答文

拜啓東三省ニ於ケル運貨專照單ノ返納期限延長ニ關  
 スル貴勅本月七日接到正ニ諒承仕候本件ニ付テハ外  
 交部ヨリ轉達アリタル英國公使ノ通告ヲ審議シタル  
 處商人カ牛莊等ノ海關ニ於テ運貨專照單ヲ受領シ右  
 貨物ヲ東三省内ノ各商埠地ヘ搬入スル場合ニ於テハ  
 該專照單ハ之ヲ一箇月以内ニ原海關ニ送還シ其ノ空  
 照ヲ受クルコトト致候然ルニ英國公使ヨリ石ハ期間  
 短キニ失スルヲ以テ之ヲ二箇月ニ改メラレ度旨要求  
 アリ依テ本處ハ之ニ同意ノ上假章程ノ特別條項ニ之  
 ヲ加ヘタル次第ニ有之候處今般英國代理公使ヨリ石  
 二箇月ノ期間ヲ四箇月ニ延長セラレ度旨重ネテ要求  
 有之候既ニ閣下御調査ノ結果ニ依レハ右ハ別ニ左シ  
 タル支障モ無之趣ニ付石要求ハ承認スヘキモノト被  
 存候從テ閣下ニ於テ假章程ノ體トシテ各海關稅務司  
 ヲシテ之ヲ遵奉セシムル様御通達相成試行期間中期  
 限延長ノ爲生スル弊害ノ有無ヲ取調ヘ隨時之ヲ申請  
 セシメ以テ慎重ヲ期スルコトト致度此段得貴意候

敬 具

光緒三十四年